

EXHIBIT Q

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

Chapter 11

MOTORS LIQUIDATION COMPANY, *et al.*
f/k/a General Motors Corp., *et al.*

Case No.: 09-50026 (REG)

Debtors.

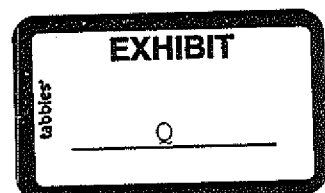
**UNSWORN DECLARATION UNDER PENALTY OF PERJURY
MADE PURSUANT TO 28 U.S.C. §1746**

STATE OF LOUISIANA

PARISH OF JEFFERSON

I, LISA REBOWE, declare and say:

1. That I am the General Manager of LESON CHEVROLET COMPANY, INC., ("Leson Chevrolet") in Harvey, Louisiana. I have served in this position for approximately the last fifteen (15) years.
2. I have also been approved by General Motors ("GM") as the Successor in Interest to my father, Donald Trapp.



3. I am a Certified Public Accountant and I obtained my degree in accounting from Loyola University in 1982.
4. I am over the age of majority and have never been convicted of a felony or crime involving moral turpitude, and am competent to make and execute this Declaration.
5. I have personal knowledge of the facts recited herein, and if called as a witness in this regard my testimony would be the same as that set forth herein.
6. At the time LESON CHEVROLET received its Wind-Down Notice on or about May 15, 2009, it had 326 new vehicles in inventory and \$1.2 million in parts and accessories in inventory.
7. Despite being reinstated on June 18, 2010, by Order of the Arbitrator assigned this case pursuant to the Dealer Arbitration Act, LESON CHEVROLET currently has only 33 new vehicles in inventory and approximately \$999,000 in parts and accessories in inventory.
8. In the 12-month period prior to receiving its Wind-Down Notice, LESON CHEVROLET sold 735 new vehicles.
9. In the last 12 months prior to the date of executing this Declaration, LESON CHEVROLET sold only 337 new vehicles.
10. LESON CHEVROLET has been unable to purchase new vehicles from GM since May 15, 2009.
11. LESON CHEVROLET has been unable to earn a profit since it received a Wind-Down letter and was terminated by GM on or about May 15, 2009. GM, however, seeks to impose a net working capital requirement upon LESON CHEVROLET of \$2,850,000, which is the same amount of net working capital it required LESON CHEVROLET to have in place between the years 2003 and 2008, prior to GM's issuance of a Wind-Down Notice and/or termination of LESON CHEVROLET's Dealership Sales and Service Agreement.
12. GM seeks to impose a net working capital requirement on LESON CHEVROLET, which is the equivalent of the net working capital GM required of LESON CHEVROLET between 2003 and 2008. However, the numerous credit institutions and banks which LESON CHEVROLET has sought to establish credit facilities with want to evaluate LESON CHEVROLET'S profitability, cash flow and performance over the last 12 months to date in order to assess LESON CHEVROLET'S credit standing.

13. Additionally, I have calculated Leson's Net Working Capital Standard utilizing the formula set forth by GM to be less than \$1.8 million utilizing the 12 month period from June 2009-May 2010 (as opposed to the \$2.85 million figure GM requires in its letter of intent)..
14. ALLY, formerly known as GMAC, has to date refused to authorize LESON CHEVROLET's floor plan line of credit for new vehicles until GM and LESON CHEVROLET have agreed upon a net working capital requirement. GM's use of the incorrect capital standard has impeded Leson's ability to obtain floor plan financing and order inventory. LESON CHEVROLET has had its floor plan financing with GMAC for the majority of the last seventy-five (75) years.

I DECLARE UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE UNITED STATES OF AMERICA THAT THE FOREGOING IS TRUE AND CORRECT.

EXECUTED ON THIS 18TH DAY OF OCTOBER, 2010.

A handwritten signature in cursive script, appearing to read "Lisa Rebowe", is written over a horizontal line.

**LISA REBOWE
GENERAL MANAGER
LESON CHEVROLET COMPANY, INC.**